

2008 - 2009 CONTRACT

PROPERTY TAX STUDY

I. PARTIES

The parties to this contract are the Legislative Property Tax Study Committee, as represented by the Committee's RFP Subcommittee, established by the Legislative Council and authorized by 2007 Iowa Acts, chapter 215 (Senate File 601), and identified by the Federal Employer Identification Number 42-6022199, and The George Washington University, an educational institution located in Washington, D.C., and identified by the Federal Employer Identification Number 53-0196584, on behalf of the George Washington Institute of Public Policy. The Legislative Property Tax Study Committee is hereinafter referred to as the "Study Committee," and The George Washington University is hereinafter referred to as the "Consultant".

II. GENERAL CONTRACT TERMS AND CONDITIONS

A. Request for Proposals and Consultant's Proposal. The "Request for Proposals for a Property Tax Study," as approved by the Study Committee, and issued January 11, 2008, herein referred to as the "RFP," and the Consultant's proposal, "Property Tax Study," dated May 29, 2008, to the extent not otherwise rejected by the Study Committee, are by this reference made a part of this contract. If a term or provision in this contract conflicts with a term or provision in the RFP, or the Consultant's proposal, the term or provision in this contract shall control.

B. Services Provided. The Consultant shall provide and perform the services specified in the RFP in the manner required by the RFP, with the following modifications:

1. Execution of Contract.

July 2008

2. Scope of Services.

The work performed by the Consultant under this contract shall be the following numbered sections described under Scope of Services in the original Request for Proposal for a Property Tax Study, as those sections are modified and described in the Consultant's proposal entitled "Property Tax Study":

- II. A. 4
- II. A. 6
- II. A. 8
- II. A. 9



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3. Deliverables to Study Committee.

The Consultant shall provide the following deliverables to the Study Committee:

- | | |
|--|---------------------------|
| a. Submission of Initial Progress Report | October 1, 2008 |
| b. Initial Report via Telephone | Week of November 10, 2008 |
| c. Submission of Final Report | December 30, 2008 |
| d. Final Report Presented In Person | Week of January 5, 2009 |

The specific dates for the initial report via telephone and presentation of the final report shall be determined by the Study Committee but shall fall within the date ranges indicated above for those items unless otherwise agreed to by the parties.

4. Materials Produced and Findings and Reports.

a. **Right to Create Derivative Works.** Separate from the submitted deliverables, and no earlier than 90 days after satisfactory performance or termination of this contract, the Consultant reserves the right to freely create derivative works, and reproduce, distribute, publish or otherwise utilize such derivative works, data, methods, ideas, and concepts developed or obtained through work under this contract.

b. **Rights to Material Produced.** Materials produced in whole or in part by the consultant pursuant to this contract are not subject to copyright in the United States or in any other country. The Study Committee and the Iowa General Assembly have unrestricted authority to publish, disclose, distribute, and otherwise use, in whole or in part, any data, reports, or other materials compiled or produced pursuant to this study.

c. **Release and Acceptance of Findings and Reports.** The Study Committee shall be responsible for establishing requirements and restrictions regarding the release of findings and reports by the consultant while this contract is in force and the acceptance of the findings and reports by the Study Committee.

III. ADDITIONAL GENERAL CONTRACT TERMS AND CONDITIONS

A. Choice of Law and Forum. This contract is governed by the laws of the State of Iowa. All disputes and controversies regarding this contract shall be heard in the District Court of Polk County, Iowa.

B. Compliance With Applicable Laws and Regulations. During the duration of this contract and as a condition of the Consultant's duty to perform under the provisions of this contract, the Consultant shall comply with all applicable laws and regulations of the State of Iowa and the United States, including, but not limited to, Title VII of the Civil Rights Act of 1964 and the Civil Rights Act of 1991 (42 U.S.C. ch. 21), and the federal Occupational Safety and Health Act of 1970 (29 U.S.C. §§ 651-678).



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C. Subcontracting. The Consultant shall not provide for subcontracting, unless the Study Committee approves the subcontractor and the terms and conditions of the subcontracting agreement as provided by the Study Committee.

D. No Pecuniary Gain or Conflict of Interest. The Consultant agrees that to its knowledge, neither the staff of the Study Committee nor a member of the General Assembly of the State of Iowa has or will receive any direct economic benefit because of the selection of the Consultant as a party to this contract. The Consultant agrees that it has no interest and will not acquire any direct or indirect interest which would conflict in any manner with the performance of this contract, and that a person having such an interest will not knowingly be associated in the performance of this contract.

E. Assignment or Transfer. The Consultant shall not assign or transfer any interest in this contract to another person without the prior written consent of the Study Committee.

F. Taxes. The Study Committee or the Iowa General Assembly is not responsible for paying any taxes incurred by the Consultant in the performance of this contract. The Study Committee and the Iowa General Assembly are exempt from the payment of Iowa sales taxes, Iowa use taxes, and other taxes.

IV. PAYMENT OBLIGATIONS

A. Fixed Price. The Study Committee shall pay the fixed contract price to the Consultant of \$107,086 for the completion of the Property Tax Study as provided in this contract. The payment schedule shall be as provided in paragraph "B". Payment shall be due within twenty days of the date provided for in the payment schedule.

B. Payment Schedule. The following payment schedule shall govern this contract. Dates as specified in this payment schedule may be modified upon mutual agreement of the Consultant and the Study Committee:

1. First Payment. Twenty percent (20%) of the fixed contract price due (\$21,418) shall be paid following execution of this contract.

2. Second Payment. Twenty-five percent (25%) of the fixed contract price due (\$26,772) shall be paid following submission of an initial written progress report due from the Consultant on October 1, 2008.

3. Third Payment. Thirty percent (30%) of the fixed contract price due (\$32,124) shall be paid following the initial report via telephone to the Study Committee during the week of November 10, 2008.

4. Fourth Payment. Twenty-five (25%) of the fixed contract price due (\$26,772) shall be paid following the in-person presentation of the final report to the Study Committee during the week of January 5, 2009.



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V. COMPLIANCE, TERMINATION, AND REMEDIES

A. General. Remedies available as provided in this contract are in addition to every other remedy available at law or in equity.

B. Indemnification. Except as provided in this contract, the Consultant shall jointly and severally indemnify and hold the Study Committee, the Legislative Council, the Iowa General Assembly, and the State of Iowa harmless from and against all liability, loss, damage, or expense, including reasonable attorney fees, by reason of a breach of contract by the Consultant.

C. Justifiable Termination. Any of the following shall be just cause for terminating this contract, without breach of contract:

1. Insufficient Moneys. If moneys necessary to satisfy the contract price are at any time not forthcoming or insufficient through the failure of the State of Iowa to make sufficient moneys available as a result of legally binding action, then the Study Committee may terminate this contract by giving not less than 20 calendar days' written notice to the Consultant documenting the lack of funding. Upon termination, the Study Committee agrees to pay all costs incurred by the Consultant up and until the date of termination. If moneys necessary to satisfy the contract price become available within 40 calendar days subsequent to the termination under this contract, the Study Committee agrees to reexecute a contract with the Consultant under the same provisions of this contract and any amendments as agreed to by the Study Committee and the Consultant.

2. Force Majeure. If the performance of any provision of this contract is prevented by an act of God, such as civil tumult, war, epidemic, interruption of transportation or communication, or any other cause beyond the control of a party, as determined by the Study Committee, that party is relieved of the performance of that provision of this contract. However, if the Consultant is prevented from performance, the Consultant shall provide the Study Committee with written notice within 10 calendar days specifying the delayed event, the cause of the delay, its possible duration, the Consultant's efforts to remedy the situation, and the expected effect of the delay upon the schedule contained in this contract. It shall be the Consultant's responsibility to show that the cause of the delay was beyond the Consultant's control and that the Consultant was not reasonably able to anticipate the event in order to avoid the delay.

D. Nonjustifiable Termination. Either party may terminate this contract if the other party breaches this contract by failing to substantially comply with a provision of this contract. The party terminating this contract shall deliver written notice to the other party at least 20 calendar days following the breach. The written notice shall document the breach of contract. If the Consultant breaches this contract by failing to satisfy such provision, the Study Committee may withhold all or a portion of unexpended moneys of the contract price, retaining such moneys as liquidated damages. The Study Committee may also continue this contract, and retain such moneys as liquidated



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damages. The Study Committee shall deliver notice to the Consultant in writing of its decision to retain an amount of liquidated damages not later than 20 calendar days following the breach of contract.

VI. WAIVERS AND AMENDMENTS

A. *Writing Requirement.* A waiver or amendment of a provision of this contract shall not be valid unless in writing.

B. *Waiver Restriction.* No person representing the Study Committee may waive a requirement or amend this contract, except upon the specific authorization of the Study Committee.

C. *Failure to Act Is Not a Waiver.* The failure of a party at any time to enforce a provision of this contract is not a waiver of the provision, and does not affect the validity of any provision of this contract or the right of either party to subsequently enforce a provision of this contract. A decision by the Study Committee to ignore a breach of this contract is not a waiver of a subsequent breach of this contract.

VII. COMMUNICATION

A. *Study Committee Contacts.* All communications to the Study Committee regarding this contract must be addressed to Ms. Susan Crowley:

Ms. Susan Crowley
Senior Legal Counsel
Legislative Services Agency
State Capitol
Des Moines, Iowa 50319
Telephone: (515) 281-3430
Fax: (515) 281-8451
E-mail: susan.crowley@legis.state.ia.us

Ms. Crowley may designate alternate persons to receive communications for any issue that arises under this contract.

B. *Consultant Contacts.* All communications to the Consultant regarding this contract or the Property Tax Study shall be made to the following person(s):

Administrative/Contractual:

Harold M. Gollos
Managing Director
Research Support and Analysis
The George Washington University
2121 I Street, N.W., #601



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Washington, D. C. 20052
Telephone: 202-994-6255
Fax: 202-994-9137
E-mail: osr@gwu.edu

Programmatic/Property Tax Study:

Michael Bell
Research Professor
The George Washington Institute of Public Policy
805 21st St., N. W., 6th fl.
Washington, D. C. 20052
Telephone: 301-387-9030
Fax: 301-387-4066
E-mail: mebassociates2@gmail.com

VIII. EXECUTION AND EFFECT OF EXECUTION

A. *Integration.* This contract contains the entire agreement between the Study Committee and the Consultant, and representations made before the signing of this contract shall not be binding, and neither party shall rely upon conflicting prior representations in entering into this contract.

B. *Effective and Termination Dates.* This contract takes effect upon being signed by authorized representatives of the Study Committee and the Consultant and continues until the provisions of this contract are satisfactorily performed, or until this contract is otherwise terminated under its provisions.

C. *Signatures.* The duly recognized representatives of the Study Committee and the Consultant have on the date noted signed their names to and executed this contract:

Patrick Murphy, Chairperson
Legislative Council

Date

John Kibbie, Vice Chairperson
Legislative Council

Date

Harold M. Gollos, Managing Director

Date



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Research Support and Analysis
The George Washington University

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State Capitol
Des Moines, Iowa 50319
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Federal Identification No. 42-6022199

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